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# **ACTORS WORKSHOP YOUTH THEATRE**

Registered Charity Number 519685

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021**

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# ACTOR'S WORKSHOP YOUTH THEATRE

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# ACTOR'S WORKSHOP YOUTH THEATRE

## CHARITY INFORMATION

<b>Chairman</b>	R Lassey
<b>Executive Directors</b>	M Ward
<b>Charity Number</b>	519685
<b>Address</b>	7-9 St James Street Halifax West Yorkshire HX1 5SU
<b>Accountants</b>	YTB Limited The Courtyard 42C Low Street Sherburn-in-Elmet Leeds LS25 6BA
<b>Bankers</b>	Yorkshire Bank PLC 7 Waterhouse Street Halifax HX1 1XZ

# ACTOR'S WORKSHOP YOUTH THEATRE

## TRUSTEES ANNUAL REPORT

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 August 2021.

### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 519685

#### Registered Office

7-9 St James Street  
Halifax  
West Yorkshire  
HX1 5SU

#### Director and Trustee

The Directors of the charitable company are its Trustee for the purposes of charity law.

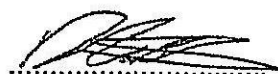
#### Accountants

YTB Limited  
The Courtyard  
42C Low Street  
Sherburn-in-Elmet  
Leeds  
LS25 6BA

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



R. Lassey  
Chairman (Trustee)

28.06.22  
Date

## Annual Report 2020/2021

### Actors' Workshop Youth Theatre. Charity 519685

Herewith the Annual Report of the Actors' Workshop Youth Theatre (The Workshop) for the period September 1<sup>st</sup> 2020 to August 31<sup>st</sup> 2021.

#### Trustees

Robert E. Lassey  
Brenda Hodgson  
Allan P. Naylor  
Lydia M. Clarke<sup>1</sup>  
Mark R. Haigh  
Edward Henderson<sup>1</sup>  
Megan L. Masters  
Harry G. Myers  
Paul Opacic  
Thomas C.A. Vickery  
Lottie Ward  
Lee Whitton  
James F. Wilson

Chairman  
Secretary  
Treasurer

The Workshop's objectives continue to be to advance the education of the public, and in particular young persons, in the Arts and to further the development of public appreciation and taste in the said Arts. Our secondary objectives are to use the Arts as a means with which to build confidence in young people and to instil a sense of self-worth and self-belief.

Due to the ongoing Covid-19 pandemic, and the Government restrictions in place on public indoor gathering, The Workshop remained closed for the majority of the period of this report. In order to keep overhead core costs to a minimum, it was decided to "mothball" our theatre until such a time as we would safely be able to accommodate our young members while adhering to Government guidelines.

As a result of these restrictions there were no drama classes for our young members held during the period of this report. However, once restrictions were eased towards the end of June we were able to start limited rehearsals with a small cast for a Youth Theatre production of "Arsenic & Old Lace", to be held in September 2021 (restrictions permitting). This involved the return of the majority of the cast who had been originally working on the production prior to the first Covid-19 lockdown in March 2020, however as a couple of members had since moved on to University some of the roles were taken

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<sup>1</sup> Co-opted Student Representative

on by returning former members of The Workshop. These rehearsals continued throughout July and August.

As the Covid-19 restrictions lifted we were also able to re-introduce one of our in-house fundraising endeavours, being our resident Role Playing Games group, called "AFK", who meet weekly and raise money via subs and a soft drinks "tuck shop". In addition to being a successful fundraising scheme, this group also aids in our secondary objectives of building confidence and self-belief as many of their members struggle with certain social situations and have issues with self-confidence. These weekly meetings enable us to offer support to individuals who would otherwise be unlikely to access our services as they do not wish to be involved in the artistic element of our work. The group initially returned with a limited capacity and under social distancing rules in line with the government guidance of the time. As restrictions continued to ease they were able to accommodate increasing numbers, however had not yet returned to their pre-pandemic levels of activity by the end of this reporting period.

Of vital importance throughout the Covid-19 pandemic and lockdowns was our "Angels" fundraising scheme. The Angels encourages donations from private benefactors and brings in funds from throughout the country as well as from overseas supporters. As well as our regular monthly and annual subscriptions to the Angels, during the pandemic we were also grateful for several "one-off" donations to our work. During the period of this report we were also fortunate to receive funding through the Government's Covid support funds.

# **ACTOR'S WORKSHOP YOUTH THEATRE**

## **INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS**

We report to the charity trustees on our examination of the accounts of Actor's Workshop Youth Theatre for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

### **Responsibilities and basis of report**

As the trustees (and also directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, we do not express an audit opinion on the view given by the accounts.

Having satisfied ourselves that the accounts of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, we report in respect of our examination of your charity's accounts as carried out under section 145 of the Charities Act 2011. In carrying out our examination we have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

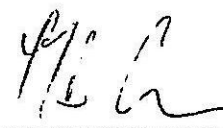
### **Independent examiner's statement**

These accounts have been prepared from the accounting records, information and explanations provided to us. We have completed our examination and can confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

YTB Limited

  
.....  
The Courtyard  
42C Low Street  
Sherburn-in-Elmet  
Leeds  
LS25 6BA

# ACTOR'S WORKSHOP YOUTH THEATRE

## BALANCE SHEET AS AT 31 AUGUST 2021

	Notes	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible Assets	2	263,115	263,115
<b>Current Assets</b>			
Cash at Bank and in Hand	3	613	244
Stock	4	250	250
Debtors and Pre-payments	5	<u>2,095</u>	<u>2,584</u>
		2,958	3,078
Creditors: Amounts falling due within one year	6	<u>(17,654)</u>	<u>(12,118)</u>
<b>Net Current Assets / (Liabilities)</b>		<u>(14,696)</u>	<u>(9,040)</u>
<b>Total Assets less Current Liabilities</b>		248,419	254,075
Creditors: Amounts falling due after more than one year	7	<u>(200,000)</u>	<u>(200,000)</u>
<b>Net Assets</b>		<u><u>48,419</u></u>	<u><u>54,075</u></u>
<b>Funds</b>			
General Purpose Fund		<u>48,419</u>	<u>54,075</u>
		<u><u>48,419</u></u>	<u><u>54,075</u></u>

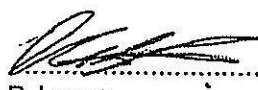
These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 August 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board and signed on its behalf by:

  
R. Lassey  
Chairman (Trustee)

22.06.22.  
Date



# ACTOR'S WORKSHOP YOUTH THEATRE

## STATEMENT OF FINANCIAL ACTIVITIES AS AT 31 AUGUST 2021

	2021		2020	
	£	£	£	£
<b>Income</b>				
Production Income	208		4,132	
Covenants and Gift Aid	11,333		11,077	
General Donations	3,461		17,788	
Studio Group Income	30		600	
Fees	-		1,110	
Finderman Grant	-		10,000	
Metis Trust Grant	-		500	
General Grants	2,500		-	
Government Covid Grant	26,073		10,000	
Arts Council Covid Grants	-		10,000	
Nestle Grant	-		300	
Skinner's Grant	-		400	
AFK Donation	720		1,435	
Sponsorship	120		370	
Premises Rental	1,300		1,100	
Other Sales and Fund Raising	-		5,081	
<b>Total Income</b>		<b>45,745</b>		<b>73,893</b>
<b>Expenditure</b>				
Directorial Services	15,000		15,000	
Production Costs	348		1,214	
Stock Movement	-		-	10
Other Sales Costs	17		2,808	
Administrative & Development Services	8,280		8,280	
Rates, Light, Heat and Water	8,562		9,668	
Insurance	7,934		7,425	
Repairs, Renewals and Maintenance	1,276		3,599	
Printing, Postage and Stationery	1,659		1,645	
Telephone	1,844		1,937	
Subscriptions	-		-	
Marketing and Publicity	885		1,053	
Travelling Expenses	2		5	
General Administration	2,556		2,518	
Legal and Professional Fees	1,810		1,950	
Halifax BID	231		226	
Depreciation on IT Equipment	-		-	
Bank Charges and Interest	997		1,436	
<b>Total Expenditure</b>		<b>51,401</b>		<b>58,754</b>
<b>Net Income/(Expenditure) for the Year</b>		<b>- 5,656</b>		<b>15,139</b>
<b>Fund Balances Brought Forward</b>		<b>54,075</b>		<b>38,936</b>
<b>Fund Balances Carried Forward</b>		<b>48,419</b>		<b>54,075</b>

# ACTOR'S WORKSHOP YOUTH THEATRE

## NOTES TO THE ACCOUNTS AS AT 31 AUGUST 2021

### 1 Accounting policies

#### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules & method of accounting) since last year and no changes have been made to accounts for previous years.

#### Fund accounting

**Unrestricted funds** - These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** - These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** - These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** - These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

#### Income

**Recognition of Income** - Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** - Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** - Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** - Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated Services and Facilities** - These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** - The value of any volunteer help received is not included in the accounts.

**Investment income** - This is included in the accounts when receivable.

**Gain/(losses) on revaluation of fixed assets** - This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** - This includes any gain/loss on the sale of investments.

## **Expenditure**

**Recognition of expenditure** - Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

**Expenditure on raising funds** - These comprise the costs associated with attracting voluntary income, fundraising, trading costs and investment management costs.

**Expenditure on charitable activities** - These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

**Grants payable** - All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

**Governance costs** - These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administrative costs.

**Other expenditure** - These are support costs not allocated to a particular activity.

## **Taxation**

The charity is exempt from corporation tax on its charitable activities.

## **Tangible fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

IT Equipment

25% Straight line

## **Freehold investment property**

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

## **Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

## **Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

### **Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

### **Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

### **Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases. Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs. Assets held under finance leases are depreciated in the same way as owned assets. Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Tangible fixed assets

	Property £	Wardrobe £	IT Equipment £	Total £
<b>Cost</b>				
At 1 September 2020	216,795	46,320	841	263,956
Additions	-	-	-	-
Disposals/Write-offs	-	-	-	-
At 31 August 2021	<u>216,795</u>	<u>46,320</u>	<u>841</u>	<u>263,956</u>
<b>Depreciation</b>				
At 1 September 2020	-	-	841	841
Charge for the year	-	-	-	-
At 31 August 2021	<u>-</u>	<u>-</u>	<u>841</u>	<u>841</u>
<b>Net Book Value</b>				
At 31 August 2021	<u>216,795</u>	<u>46,320</u>	<u>-</u>	<u>263,115</u>
At 1 September 2020	216,795	46,320	-	263,115

## 3 Cash at bank and in hand

	2021 £	2020 £
Cash in hand	50	50
Bank account no.2	563	194
	<u>613</u>	<u>244</u>